

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 3679-07
Bill No.: Truly Agreed To and Finally Passed CCS for SCS for HCS for HBs 1311 & 1341
Subject: Insurance - Medical; Health Care Professionals; Licenses - Professional;
Psychologists; Insurance Dept.
Type: Original
Date: June 14, 2010

Bill Summary: Requires health carriers to provide coverage for the diagnosis and treatment of autism spectrum disorders and provides for the licensure of applied behavior analysts.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
General Revenue	(\$545,968)	(\$1,091,937)	(\$1,091,937)
Total Estimated Net Effect on General Revenue Fund	(\$545,968)	(\$1,091,937)	(\$1,091,937)

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 16 pages.

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Psychology	\$0	\$2,8540	(\$5,426)
PR Fees	(\$3,423)	\$0	\$0
Insurance Dedicated	Up to \$5,000	\$0	\$0
Conservation Commission	(Unknown exceeding \$50,000)	(Unknown exceeding \$100,000)	(Unknown exceeding \$100,000)
Road	(Unknown exceeding \$50,000)	(Unknown exceeding \$100,000)	(Unknown exceeding \$100,000)
Criminal Records	Unknown	Unknown	Unknown
Other	(\$110,382)	(\$220,765)	(\$220,765)
Total Estimated Net Effect on <u>Other</u> State Funds	(Unknown exceeding \$188,014)	(Unknown exceeding \$351,249)	(Unknown exceeding \$383,185)

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Federal	(\$192,745)	(\$385,489)	(\$385,489)
Total Estimated Net Effect on <u>All</u> Federal Funds	(\$192,745)	(\$385,489)	(\$385,489)

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Total Estimated Net Effect on FTE	0	0	0

☒ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

☒ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2011	FY 2012	FY 2013
Local Government	(Unknown exceeding \$366,532)	(Unknown exceeding \$727,063)	(Unknown exceeding \$727,063)

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Office of State Courts Administrator, Missouri Senate, Department of Revenue, Office of Prosecution Services, City of Kansas City, and Boone County** assume the proposal will have no fiscal impact on their organizations.

Officials from the **Office of Administration - Administrative Hearing Commission** anticipate this legislation will not significantly alter its caseload. However, if other similar bills pass, there are more cases, or the cases are more complex, there may be a fiscal impact.

Officials from the **Office of the Governor (GOV)** stated no added costs are anticipated for the GOV as a result of this proposal. However, if additional duties are placed on the office related to appointments in other TAFP legislation, there may be the need for additional staff resources in future years.

Officials from the **Department of Corrections (DOC)** state the DOC cannot predict the number of new commitments which may result from the creation of the offense(s) outlined in this proposal. An increase in commitments depends on utilization by prosecutors and the actual sentences imposed by the court.

If additional persons are sentenced to the custody of the DOC due to the provisions of this legislation, the DOC will incur a corresponding increase in operational cost through supervision provided by the Board of Probation and Parole (FY 09 average of \$3.71 per offender, per day, or an annual cost of \$1,354 per offender). Therefore, supervision by the DOC through probation would result in some additional costs, but it is assumed the impact would be \$0 or a minimal amount that could be absorbed within existing resources.

Officials from the **Office of Secretary of State (SOS)** state the fiscal impact for this proposal is less than \$2,500. The SOS does not expect that additional funding would be required to meet these costs. However, the SOS also recognizes that many such bills may be passed by the General Assembly in a given year and that collectively the costs may be in excess of what the SOS can sustain within its core budget. Therefore, the SOS reserves the right to request funding for the costs of supporting administrative rules requirements should the need arise based on a review of the finally approved bills signed by the Governor.

Officials from the **Department of Public Safety - Missouri State Highway Patrol (MHP)** state, if enacted, this bill would require each person wishing to practice as a licensed behavior analyst or a licensed assistant behavior analyst to submit to a background check through the State Criminal History Repository. Because there is no way to accurately estimate this number, the MHP assumes an unknown impact.

ASSUMPTION (continued)

However, the charge for each background check processed is \$39.25 - twenty dollars (\$20) for the state fingerprint check and an additional \$19.25 for the nationwide federal check. The state retains the \$20. Of the \$19.25, the state pays the FBI \$17.25 and keeps \$2 for a pass-thru fee.

In addition, the MHP defers to the Missouri Department of Transportation for response regarding the potential fiscal impact of insurance portion of this fiscal note on the MHP.

Officials from the **Department of Elementary and Secondary Education (DES)** assume the proposal will have no fiscal impact on their department, but state there will be increased costs to all insurance patrons, including self-insured school districts. DES officials state there is no way to estimate the increase in costs.

Officials from the **Office of Attorney General (AGO)** state the proposal licenses Behavior Analysts and creates an Advisory Board under the State Committee of Psychologists to license and regulate Behavior Analysts and Behavior Analyst Assistants. The AGO assumes that it would handle disciplinary and licensure cases. The AGO also assumes that the number of such referrals would not be large, and assumes that 1 FTE Assistant Attorney General 1 (AAG 1) would be sufficient to handle the increased caseload. If the proposal results in more than the expected number of referrals, the AGO would seek a future appropriation to adequately represent the Board. The AGO estimates FY 11 costs of \$73,385; FY 12 costs of \$89,050; and FY 13 costs of \$91,721.

Oversight assumes all expenses associated with work done for the Advisory Board under the State Committee of Psychologists (Committee) would be charged to the Committee and reimbursed by the Division of Professional Registration within the Department of Insurance, Financial Institutions, and Professional Registration.

Officials from the **Department of Insurance, Financial Institutions, and Professional Registration (DIFP)** provide the following estimates for this proposal:

Licensure of Applied Behavior Analysis (ABA) Providers:

The DIFP estimates 150 individuals in the state of Missouri will be required to be licensed under the proposed legislation (100 Behavioral Analysts and 50 Assistant Behavioral Analysts). The DIFP projects a 3% growth rate in licensees. It is estimated that collection of initial license fees will begin in FY 12 and renewal fees will not be collected until FY 14.

Fiscal Year 12 licensing revenue for all categories of licensure is estimated to be \$34,350; FY 13 licensing revenue is estimated to be \$1,145. It is assumed that all fees collected would be deposited into the State Committee for Psychology Fund and that all expenses would be paid out

ASSUMPTION (continued)

of that fund. It is also assumed no revenue will be generated by the Behavioral Analyst Advisory Board in FY 11. Therefore, expenses incurred by the board will be paid back to the PR fees Fund by a lending board within the division, pursuant to section 324.016, RSMo. It is estimated payback of any outstanding loans would be made in FY 14. However, should the number of licensees vary significantly from the number estimated above, the licensure fees will be adjusted accordingly.

During the first year of implementation, the State Committee of Psychologists will promulgate rules and review applications for licensure until the Board of Behavioral Analysis can be appointed. FY 11 board meeting costs for the State Committee of Psychologists are estimated to be \$1,308. FY 12 and FY 13 board meeting costs for the Behavioral Analysis Board are estimated to be \$4,497 annually for 7 members, including per diem, meals and travel reimbursement.

Based on a board of similar size, it is estimated that the board will receive approximately 4 complaints annually. It is estimated that 30% of the complaints (2) would require field investigation and 50% of the complaints that are investigated (1) would require an investigator to incur overnight expenses. The division does not anticipate receiving any complaints until FY 12. Annual investigative expenses are estimated to be \$731 beginning in FY 13.

Costs are calculated for services provided to the division by the Attorney General's Office and the Administrative Hearing Commission. It is anticipated these costs will be incurred beginning in FY 12 and are based on a board of similar size. Annual Attorney General's Office and Administrative Hearing Commission expenses are estimated to be \$300.

During the first year of implementation, costs for the design, program and implementation of a licensure system for the new board are estimated to be \$540.

The DIFP estimates printing and postage expenses for FY 11 to be \$1,875. FY 12 and FY 13 printing and postage costs are estimated to be \$1,013.

Insurance - Related Requirements:

The DIFP states insurers would be required to submit amendments to their policies to comply with the legislation. Policy amendments must be submitted to the department for review along with a \$50 filing fee. The number of insurance companies writing these policies in Missouri fluctuates each year. One-time additional revenues to the Insurance Dedicated Fund are estimated to be up to \$5,000.

HWC:LR:OD

ASSUMPTION (continued)

Additional staff and expenses are not being requested with this single proposal, but if multiple proposals pass during the legislative session which require policy form reviews, the DIFP will need to request additional staff to handle the increase in workload.

The DIFP notes that if the number of small business waivers becomes burdensome, additional FTE may be requested through the budget process.

Officials from the **Missouri Department of Conservation (MDC)** state the proposed legislation would have a fiscal impact on MDC funds. The exact amount of the impact is unknown, but is expected to exceed \$100,000 annually.

Officials from the **Missouri Department of Transportation (DOT)** state that currently their plan excludes services and supplies for conditions related to autistic disease of childhood, milieu therapy, learning disabilities, mental retardation, or for inpatient admission for environmental change if the medical claims are recognized as services for autistic disease.

The actuary for the DOT/MHP (Highway Patrol) Medical Plan (Plan), Watson Wyatt Worldwide, has researched the fiscal impact if the Plan is required to provide this coverage. It is likely that the DOT is currently covering a substantial part of the costs for these claimants already, under the medical/prescription benefits of the Plan. The best source of data is a study performed by a Harvard School of Public Health professor. Assuming the DOT population has incidence similar to the estimate in the study (1.0 million to 1.5 million out of a total U.S. population of 300 million), that would suggest approximately 0.3% - 0.5% of DOT's and MHP's active membership, or about 48 - 80 members, an unknown number which would be children, would have autism spectrum disorder.

Using the average cost of \$29,000 for medical treatment as listed, the total cost for these individuals might be as high as \$2.3 million. However, costs are going to vary widely depending on the individual and the Plan may currently cover 75% or more of this cost under the plan.

Therefore, although there will not be a fiscal impact to the Missouri Highway and Transportation Commission (MHTC), there would be a fiscal impact to the Plan. The impact cannot be determined, but is assumed to be greater than \$100,000 annually.

Officials from the **Missouri Consolidated Health Care Plan (HCP)** state the legislation would require the HCP to provide coverage for Autism Spectrum Disorders (ASD), specifically requiring coverage for Applied Behavioral Analysis (ABA) therapy for children through 18 years of age. According to the Center for Autism and Related Disorders, ABA is defined as,

ASSUMPTION (continued)

“The process of systematically applying interventions based upon the principles of learning theory to improve socially significant behaviors to a meaningful degree, and to demonstrate that the interventions employed are responsible for the improvement in behavior.”

The Department of Insurance, Financial Institutions, and Professional Registration provided the HCP with an Actuarial Cost Estimate conducted by Oliver Wyman in February, 2009, that looks at the potential costs associated with ASD and mandating ABA therapies. Their study reported that implementing the mandate would cause health insurance premiums to increase by less than 1%. Although the HCP has not conducted its own study, it is relying on other actuaries certifying the methodology in the Oliver Wyman study.

The Centers for Disease Control (CDC) and Harvard Medical School released joint reports in the October 5, 2009 issue of *Pediatrics* finding that the ratio of children with ASD is approximately 1 out of 91 U.S. children.

An October 29, 2007 study, “Management of Children with Autism Spectrum Disorders” published in *Pediatrics* reported “...the effectiveness of ABA-based intervention in ASD has been well documented through five decades of research...Children who receive early intensive behavioral treatment have been shown to make substantial, sustained gains in IQ, language, academic performance and adaptive behavior...” Therefore, the expenditure projected reflects costs based on age and utilization required to fund the mandate in FY 11. It is unknown how many children will actually qualify or will require ABA treatment since diagnosis, assessment and treatment standards are not in place (Missouri 2007 Blue Ribbon Panel on Autism recommendations #17 and #21).

The HCP currently covers 24,408 children in the State plan and 152 children in the Public Entity Plan through age 18. Age categories are broken down in the chart below along with the projected utilization rates by month by the Wyman Study. The utilization projection is based on: 1) The average age for a first time autistic diagnosis of age 3; 2) On the level of publicity surrounding the proposal; and 3) the rarity of insurance coverage for autism diagnoses currently. Utilization of treatment reflects 2009 actuarial studies and other states’ experience. NOTE: This is not an actuarial study of the cost of the autism proposal, but a mathematical calculator designed to show the cost to HCP based on the current Senate bill amounts and other actuarial studies.

ASSUMPTION (continued)State Plan Costs:

Age in Years	# of covered children	Prevalence rate MO = 1:158	Utilization	ABA Annual Cost Per child	Cost of ABA
3-6	5,110	32.34	63%	\$40,000	\$808,803
7-9	4,185	26.49	23%	\$40,000	\$247,881
10 -18	15,113	95.65	4%	\$40,000	<u>\$168,489</u>
FY 11 Cost					\$1,225,174
Under Age 8		23			<u>\$ 473,017</u>
Total FY 11 Cost					<u>\$1,698,191</u>

NOTE: This legislation allows for the \$40,000 annual maximum to be exceeded upon prior approval if the provision of ABA is deemed medically necessary for the individual. According to the Wyman study, the only age group with per individual ABA services which would exceed the \$40,000 annual maximum is ages under age 8 (average 1,500 ABA hours at \$40.28 per hour = \$60,420). Following the HCP's utilization estimates above, approximately 23 children under the age of 8 might be in need of an average of 1,500 hours of annual ABA services, which aggregates to a maximum of about \$470,000 above and beyond the \$40,000 per individual per year limit for state plan members.

Public Entity Plan Costs:

Age in Years	# of covered children	Prevalence rate MO = 1:158	Utilization	ABA Annual Cost Per child	Cost of ABA
3-6	25	0.16	63%	\$40,000	\$ 4,010
7-9	18	0.11	23%	\$40,000	\$ 1,068
10 -18	109	0.69	4%	\$40,000	<u>\$ 1,200</u>
FY 11 Cost					\$ 6,278
Under Age 8		0.11			<u>\$ 2,305</u>
Total FY 11 Cost					<u>\$ 8,583</u>

ASSUMPTION (continued)

Using the same assumptions as above, it is estimated that approximately 0.11 children under the age of 8 years of age in the Public Entity Plan might be in need of an average of 1,500 hours of annual ABA services, which aggregates to a maximum of about \$2,035 above and beyond the \$40,000 per individual per year limit.

The HCP assumes the Missouri-specific prevalence ratio of 1:158 accurately predicts costs and that these costs would be passed directly to the HCP, requiring an additional appropriation beginning FY 11, FY 12, and FY 13 of \$1,698,191 (\$1,225,174 + \$473,017). For the Public Entity Plan, premiums would need to be increased to cover the additional \$8,583 (6,278 + \$2,305) in increased costs estimated for FY 11, FY 12, and FY 13.

Officials from the **Francis Howell School District** state their benefit consultant forecast a fiscal impact to the school district in the area of a 1.09% increase in current claims expenses or an increase of approximately \$230,000 annually. Utilization information specific to these diagnosis had to be projected based on current potentially associated CPT use and diagnosis data.

Officials from the **Parkway School District** state they have approximately 1,500 children in their self-insured plan. There may be 15 or so with autism. Of those 15 children, about half would need more services/aid than the Parkway School District plan offers. It is assumed the increase in cost to the plan would be approximately \$200,000 per year.

Officials from the **Special School District (SSD)** state the district is not clear as to whether its self-insured medical insurance plan will be subject to the provisions of the bill. If the SSD is subject to the provisions of the autism insurance bill, it is estimated there will be an increase in claims expense between \$300,000 and \$400,000 per year.

No other officials from **School Districts, Cities, or Counties** responded to our request for a statement of fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2011 (6 Mo.)	FY 2012	FY 2013
GENERAL REVENUE FUND			
<u>Costs - HCP</u>			
Increase in state share of health care premium costs	<u>(\$545,968)</u>	<u>(\$1,091,937)</u>	<u>(\$1,091,937)</u>
ESTIMATED NET EFFECT ON GENERAL REVENUE FUND	<u>(\$545,968)</u>	<u>(\$1,091,937)</u>	<u>(\$1,091,937)</u>
PSYCHOLOGY FUND			
<u>Transfer-In - DIFP</u>			
Transfer-in from PR Fees Fund	\$3,423	\$0	\$0
<u>Income - DIFP</u>			
License and renewal fees	\$0	\$34,350	\$1,145
<u>Expenses - DIFP</u>			
Board expenses	(\$1,008)	(\$4,497)	(\$4,497)
AGO, AHC, investigation, postage and licensure system expenses	<u>(\$2,415)</u>	<u>(\$1,313)</u>	<u>(\$2,074)</u>
Total <u>Costs</u> - DIFP	<u>(\$3,423)</u>	<u>(\$5,810)</u>	<u>(\$6,571)</u>
ESTIMATED NET EFFECT ON PSYCHOLOGY FUND	<u>\$0</u>	<u>\$28,540</u>	<u>(\$5,426)</u>
PR FEES FUND			
<u>Transfer-Out - DIFP</u>			
Transfer-out to Psychology Fund	<u>(\$3,423)</u>	<u>\$0</u>	<u>\$0</u>
ESTIMATED NET EFFECT ON PR FEES FUND	<u>(\$3,423)</u>	<u>\$0</u>	<u>\$0</u>
INSURANCE DEDICATED FUND			
<u>Income - DIFP</u>			
Form filing fees	<u>Up to \$5,000</u>	<u>\$0</u>	<u>\$0</u>
ESTIMATED NET EFFECT ON INSURANCE DEDICATED FUND	<u>Up to \$5,000</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - State GovernmentFY 2011
(6 Mo.)

FY 2012

FY 2013

CONSERVATION COMMISSION FUNDSCosts - MDC

Increase in state share of health care premium costs

(Unknown
exceeding
\$50,000)(Unknown
exceeding
\$100,000)(Unknown
exceeding
\$100,000)**ESTIMATED NET EFFECT ON CONSERVATION COMMISSION FUNDS**(Unknown
exceeding
\$50,000)(Unknown
exceeding
\$100,000)(Unknown
exceeding
\$100,000)**ROAD FUND**Costs - DOT

Increase in state share of health care premium costs

(Unknown
exceeding
\$50,000)(Unknown
exceeding
\$100,000)(Unknown
exceeding
\$100,000)**ESTIMATED NET EFFECT ON ROAD FUND**(Unknown
exceeding
\$50,000)(Unknown
exceeding
\$100,000)(Unknown
exceeding
\$100,000)**CRIMINAL RECORDS FUND**Income - DPS-MHP

Background check fees

UnknownUnknownUnknown**ESTIMATED NET EFFECT ON CRIMINAL RECORDS FUND**UnknownUnknownUnknown

<u>FISCAL IMPACT - State Government</u>	FY 2011 (6 Mo.)	FY 2012	FY 2013
OTHER STATE FUNDS			
<u>Costs - HCP</u>			
Increase in state share of health care premium costs	<u>(\$110,382)</u>	<u>(\$220,765)</u>	<u>(\$220,765)</u>
ESTIMATED NET EFFECT ON OTHER STATE FUNDS	<u>(\$110,382)</u>	<u>(\$220,765)</u>	<u>(\$220,765)</u>
FEDERAL FUNDS			
<u>Costs - HCP</u>			
Increase in state share of health care premium costs	<u>(\$192,745)</u>	<u>(\$385,489)</u>	<u>(\$385,489)</u>
ESTIMATED NET EFFECT ON FEDERAL FUNDS	<u>(\$192,745)</u>	<u>(\$385,489)</u>	<u>(\$385,489)</u>
<u>FISCAL IMPACT - Local Government</u>	FY 2011 (6 Mo.)	FY 2012	FY 2013
ALL LOCAL GOVERNMENTS			
<u>Costs - All Local Governments</u>			
Increase in share of health care premiums costs	<u>(Unknown exceeding \$265,000)</u>	<u>(Unknown exceeding \$530,000)</u>	<u>(Unknown exceeding \$530,000)</u>
ESTIMATED NET EFFECT ON ALL LOCAL GOVERNMENTS	<u>(Unknown exceeding \$265,000)</u>	<u>(Unknown exceeding \$530,000)</u>	<u>(Unknown exceeding \$530,000)</u>
<u>FISCAL IMPACT - Small Business</u>			

The proposal could directly impact small businesses that provide employees with health benefits if insurance premiums increase.

FISCAL DESCRIPTION

This proposal requires health carriers to provide insurance coverage for the diagnosis and treatment of autism spectrum disorders and provides for the licensure of applied behavior analysts.

This proposal creates the Behavior Analyst Advisory Board under the State Committee of Psychologists within the Department of Insurance, Financial Institutions and Professional Registration to establish licensure and registration requirements for behavior analysts and assistant behavior analysts who provide applied behavior analysis therapies for children with autism spectrum disorders (Sections 337.300 to 337.340).

Under this proposal, health carriers that issue or renew health benefit plans on or after January 1, 2011, must provide coverage for the diagnosis and treatment of autism spectrum disorders to the extent that such diagnosis and treatment is not already covered by the health benefit plan.

The act prohibits health carriers from denying or refusing to issue coverage on, refuse to contract with, or refuse to renew or refuse to reissue or otherwise terminating or restricting coverage on an individual or their dependent because the individual is diagnosed with an autism spectrum disorder.

Coverage provided by the proposal for applied behavior analysis is subject to a maximum benefit of \$45,000 per calendar year for individuals through 18 years of age. The proposal adjusts the applied behavior analysis limit annually for inflation based upon the general price level Consumer Price Index.

To the extent any payments or reimbursements are being made for applied behavior analysis, such payments or reimbursements shall be made to either: (1) The autism provider; (2) The person who is supervising an autism service provider, who is certified as a board certified behavior analyst by the Behavior Analyst Certification Board; or (3) The entity or group for whom such supervising person works or is associated.

The provisions of act shall not automatically apply to health benefit plan individually underwritten, but shall be offered as an option to any such plan.

The proposal provides the provisions of the autism mandate shall also apply to the following types of plans that are established, extended, modified or renewed on or after January 1, 2011: (1) All self-insured governmental plans, as that term is defined in 29 U.S.C. Section 1002(32); (2) All self-insured group arrangements, to the extent not preempted by federal law; (3) All plans provided through a multiple employer welfare arrangement, or plans provided through another

FISCAL DESCRIPTION (continued)

benefit arrangement, to the extent permitted by the Employee Retirement Income Security Act of 1974, or any waiver or exception to that act provided under federal law or regulation; and (4) All self-insured school district health plans.

The provisions of the proposal do not apply to various forms of supplemental insurance policies such as specified disease policies or Medicare supplement policies.

The autism mandate shall apply to any health care plans issued to employees and their dependents under the Missouri Consolidated Health Care Plan on or after January 1, 2011.

Under this proposal, health carriers are not be required to provide reimbursement to a school district for treatment for autism spectrum disorders provided by the school district. This proposal shall not be construed as affecting any obligation to provide service to an individual under an individualized family service plan, an individualized education plan, or an individualized service plan.

Under the proposal, the director of the Department of Insurance must grant a small employer with a group health plan a waiver from the autism insurance mandate if the small employer demonstrates to the director by actual experience over any consecutive 12 month period that compliance with the autism mandate has increased the cost of the health insurance policy by an amount that results in a 2.5% over the period of a calendar year, in premium costs to the small employer.

The provisions of this proposal do not apply to the MO HealthNet program.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Office of Attorney General

Office of Administration -

Administrative Hearing Commission

Office of State Courts Administrator

Department of Elementary and Secondary Education

Department of Insurance, Financial Institutions, and Professional Registration

Department of Corrections

Missouri Department of Transportation

Department of Public Safety -

Missouri State Highway Patrol

Office of the Governor

Missouri Consolidated Health Care Plan

Missouri Department of Conservation

Department of Revenue

Office of Prosecution Services

Missouri Senate

Office of Secretary of State

Office of Secretary of State

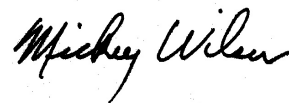
Parkway School District

Francis Howell School District

Special School District

City of Kansas City

Boone County



Mickey Wilson, CPA
Director

June 14, 2010